

**THE
CANADIAN CHARTERED
ACCOUNTANT**

**VOLUME LIII
July to December 1948**

**Publication Office:
10 ADELAIDE STREET EAST, TORONTO**

Index to Volume LIII

SUBJECT	PAGE
Accountants Cavort in Country Capers, by H. A. Hunt, C.A.	310
Accounting Treatment of Income Taxes in Some Circumstances, The,	97
Bulletin No. 3 of Committee on Accounting and Auditing Research of the D.A.C.A.	
Annual Meeting	170
Canadian Chartered Accountants Recognized by British Board of Trade	123
Capital Replacement, Depreciation and Taxes, by Morris Beck	141
Depreciation Accounting, by J. G. Glassco, O.B.E., F.C.A.	172
Depreciation Again	169
Depreciation on Replacement Cost, by Clem L. King, C.A.	77
Electric Power	280
Examination Timetable	180
Examinations	122
Financial Statements and the Average Man, by R. P. Egerton.....	31
Fiscal Policy of Corporation Management During the Year 1947, by Prof. J. D. Campbell, M. Com.	85
Holy Grail, The	61
Horrible Consequences of the New Look	320
I Married a C.P.A., Anonymous	307
Income Statement, The, by Dean J. H. Thompson, B. Acc., F.C.A.	231
Income Tax Act and Our Recommendations	63
Income Tax at the Breakfast Table	280
Institutes, The, Election of Officers 1948-49	99
Institutes, News from the	44
Internal Audit, by R. H. Wood, C.A.	133
Internal Bureau of Fiscal Documentation, The, A statement of the Bureau's function.	123
International Congress of Accountants, Mr. A. Emile Beauvais reports on the 1948 Congress in Paris	207
Letters to the Editor	253
Life Insurance Company Operating Statements, by James R. Neff, C.A.	283
Momentum and Weight Pulling	121
"More or Less": The Economic Outlook, by W. F. Loughheed, M.A.	199
New Books	
An Outline of Accounting Procedure, by S. G. Hennessey.....	148
Accountancy Careers, by K. A. Coles	148
Accounting Principles and Practice, by R. G. H. Smalls, B.Sc. (Econ.)	311
New Income Tax Act Becomes Law	3
New Prince, The	281
New Trends in Published Reports, by Earle C. King, Chief Accountant U.S. Securities and Exchange Commission	64
Obituaries	147, 198, 248, 306

	PAGE
Officers and Committee Chairmen of the D.A.C.A. for 1948-49	230
Our Bread and Butter Note	123
Our New Look	1
Preparing for Examinations, by a successful candidate	125
Problems of the Accountancy Profession in the U.S.A. in 1948, by Geo. D. Bailey, C.P.A.	189
Professional Notes	101, 140, 218, 254, 306
Profit Measurement and the Trade Cycle, by E. F. Jeal, A.C.A.	40
Profit Measurement and the Trade Cycle, by K. Lacey	303
Published Accounts Under the Dominion Companies Act, by Prof. K. F. Byrd..	6
Replacement Problem, The	228
Responsibility of the Internal Auditor	4, 38
Simplification of Writing	1
Some Remediable Defects in Published Accounts, by Cecil A. Ellis, C.A., A.S.A.A.	249
Student Exchanges	170
Students' Department	51, 109, 158, 219, 266, 321
Student's Viewpoint, A, by Geoffrey Ward, C.A.	22
Tax Department	45, 102, 149, 211, 255, 313
Tax Directives and the Rule of Law	227
Training of the Public Accountant of the Future	279
Travelling Scholarships	228
What's the Matter with our Balance Sheets?, by N. R. Moran, B.Com., C.A....	245

CONTRIBUTORS

Bailey, Geo. D., C.P.A., <i>Problems of the Accountancy Profession in the U.S.A. in 1948</i>	189
Beck, Morris, <i>Capital Replacement, Depreciation and Taxes</i>	141
Byrd, Prof. K. F., <i>Published Accounts under the Dominion Companies Act</i>	6
Campbell, Prof. J. D., M.Com., <i>Fiscal Policy of Corporation Management during the year 1947</i>	85
Egerton, R. P., <i>Financial Statements and the Average Man</i>	31
Ellis, Cecil A., C.A., A.S.A.A., <i>Some Remediable Defects in Published Accounts</i>	249
Glassco, J. G., O.B.E., F.C.A., <i>Depreciation Accounting</i>	172
Jeal, E. F., A.C.A., <i>Profit Measurement and the Trade Cycle</i>	40
King, Clem L., C.A., <i>Depreciation on Replacement Cost</i>	77
King, Earle C., <i>New Trends in Published Reports</i>	64
Lacey, K., <i>Profit Measurement and the Trade Cycle</i>	303
Lougheed, W. F., M.A., "More or Less": <i>The Economic Outlook</i>	199
Moran, N. R., B.Com., C.A., <i>What's the Matter with our Balance Sheets?</i>	245
Neff, James R., C.A., <i>Life Insurance Company Operating Statements</i>	289
Pierce, Melville, B.A., LL.B., <i>Tax Department</i>	45, 102, 149, 211, 255, 313
Smyth, Prof. J. E., <i>Students' Department</i>	51, 109, 158, 219, 266, 321
Thompson, Dean J. H., B.Acc., F.C.A., <i>The Income Statement</i>	231
Ward, Geoffrey, C.A., <i>A Student's Viewpoint</i>	22
Wood, R. H., C.A., <i>Internal Audit</i>	183